

Exhibit C

Subject: FORMAL COMPLAINT AGAINST THE IRS FOR ABUSE, NEGLECT, COMPOUNDING OF PROBLEMS, AND POLITICAL TARGETING FOR SOCIAL SECURITY NO [REDACTED] AND EIN TAX ID [REDACTED]

From: "RAHUL MANCHANDA ESQ." <rdm@manchanda-law.com>

Date: 12/28/2018, 3:09 AM

To: Complaints@tigta.treas.gov, edi.civil.rights.division@irs.gov, 12029277018@efaxsend.com, "MARC@ALBAUMCPA.COM" <MARC@ALBAUMCPA.COM>, 12129688601@efaxsend.com

BCC: rdm@manchanda-law.com

Director, IRS Civil Rights Division

Room 2413

1111 Constitution Avenue, NW

Washington, DC 20224

Treasury Inspector General for Tax Administration Hotline

P.O. Box 589

Ben Franklin Station

Washington, DC 20044-0589

RE: FORMAL COMPLAINT AGAINST THE IRS FOR ABUSE, NEGLECT, COMPOUNDING OF PROBLEMS, AND POLITICAL TARGETING FOR SOCIAL SECURITY NO [REDACTED] AND EIN TAX ID [REDACTED]

Hello:

This is a formal complaint and request for investigation AGAINST THE IRS FOR ABUSE, NEGLECT, COMPOUNDING OF PROBLEMS, REPRISAL, AND POLITICAL TARGETING since at least 2008.

Since approximately 2008, since the fall of the U.S. Economy, nearly year after year, I have been filing a formal Offer in Compromise ("OIC") with the IRS, and each and every single year, but they keep kicking it back, denying my applications, demanding more and more ridiculous and pointless information even when the applications are totally complete (I am a lawyer for nearly 20 years) and they keep placing me in front of rude, abusive, political, and frankly discriminatory and racist IRS OIC Examiners who have made comments and statements to me and my CPA Marc Albaum wherein they have made it clear that they would do anything to not approve or accept my OIC, year after year, for nearly 10 years.

Even though NYS Taxation & Finance approved my OIC twice, and I paid them off, and NYC Taxation is supposedly currently pending, the IRS simply, year after year, for nearly 10 years, just allows my tax bill to keep growing, and growing exponentially, with unfair interests and penalties added.

I even sued the IRS in Federal Bankruptcy Court with a Motion for Contempt of Court in approximately 2014, but the Assistant US Attorney who appeared there also mocked me, insulted me, obstructed my offers to settle my tax bill, made racist and discriminatory comments about

me, harassed me, targeted me, and otherwise ignored me.

Even worse, I have not received even one tax bill in more than 1 year, since my last OIC Application was denied by an equally rude, racist, discriminatory, politically biased, and abusive OIC IRS Examiner who spoke to both me and my accountant CPA Marc Albaum.

Even though I duly file a tax return each and every year, they simply refuse to either entertain, approve or accept my OIC applications, year after year, and now, egregiously I have not even received a recent tax invoice for more than 1 year, even though they know exactly where my law firm business is located from my annual tax returns.

I need urgent and immediate help, assistance, investigation, and resolution now, or I will be filing a federal lawsuit under 42 § 1983, among other causes of action, for the complete and total abuse of my civil liberties by a federal government agency under the color of law and authority, and other claims.

cc: IRS Division of Civil Rights Violations, TIGTA Hotline Complaints Unit, CPA Marc Albaum

Kind regards,

--

Rahul D. Manchanda, Esq.
Manchanda Law Office PLLC
30 Wall Street, 8th Floor
Suite 8207
New York, NY 10005
Tel: (212) 968-8600
Mob: (646) 645-0993
Fax: (212) 968-8601
Toll Free 24 Hour Hotline: (855) 207-7660
e-mail: rdm@manchanda-law.com
web: www.manchanda-law.com/MT_Rahul.html

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Better Business Bureau Accredited Business A+ Rating.

Licensed New York State Real Estate Broker.

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Make A Payment Online At <https://secure.lawpay.com/pages/manchanda-law-office-pllc/operation>

— Attachments: —

CIVIL RIGHTS COMPLAINT AGAINST IRS OFFER IN COMPROMISE UNIT.pdf

996 KB

Civil Rights Complaint

The purpose of this form is to assist you when filing a civil rights complaint with the Department of the Treasury - Internal Revenue Service. You are not required to use this form. A letter with the necessary complaint information will be sufficient to file a complaint.

Under no circumstances will the Internal Revenue Service tolerate discrimination by its employees, grantees, contractors or subcontractors.

Any person who believes he or she has been discriminated against in programs and activities assisted or conducted by the Internal Revenue Service may file a complaint by completing and submitting this form or by mailing a letter to the address below. If you need assistance completing the form, you may contact us at (202) 317-6925. You may also contact the Internal Revenue Service through the Federal Relay Service. The Federal Relay Service provides an intermediary telecommunications service for the federal government to communicate with individuals who are deaf, hard of hearing, and/or have speech disabilities. Dial 1-800-877-8339 to access the service.

1. State your name and address (print clearly)

Name

Rahul Manchanda

Address

30 Wall Street, 8th Floor, Suite 8207

City

New York

State

NY

Zip code

10005

Telephone number (home)

2129688600

Telephone number (work or cell)

6466450993

Email address

info@manchanda-law.com

2. Name of agency or entity you believe discriminated against you. Provide as much information as possible

Person/Organization/Agency

IRS Officer in Compromise ("OIC") Unit

Address

Unknown

City

Unknown

State

Zip code

Telephone number

3. Indicate below the basis(es) on which you believe the discriminatory act(s) occurred

- ☒ Race Conversations with last 2 OIC Examiners with myself and my CPA Marc Albaum
- ☒ Color Indian-American US Citizen, Conservative Republican
- ☐ National Origin _____
- ☐ Sex _____
- ☐ Age _____
- ☐ Disability _____
- ☐ Religion _____
- ☒ Other Indian American Brown Hindu Male Conservative Republican

4. What is the preferred method for us to contact you

- ☒ Telephone ☒ Email ☒ Fax ☒ U.S. mail

5. Do you need special accommodations for us to communicate with you about this complaint (check all that apply)

- ☐ Braille ☐ TDD/TTY ☐ Large print ☐ Email
- ☐ Language interpreter (specify language) _____

6. To your best recollection, on what date(s) did the alleged discrimination take place
See attached emailed/faxed statement.

7. Complaints of discrimination must generally be filed within 180 days of the alleged incident. If the most recent date was more than 180 days ago, you may request a waiver of the time filing requirement. If you wish to request a waiver, please explain why you were unable to file your complaint within 180 days of the alleged incident
Because I am still receiving no correspondence or communication or even billing statements from the IRS or the OIC Unit.

8. Explain, with as much detail as possible, what happened, who was involved, why you believe it happened, and how you were discriminated against. If possible, be sure to include an explanation of how you were treated differently from other persons
See attached emailed/faxed statement.

9. Individuals who work for the IRS or a Low Income Tax Clinic (LITC), or volunteer at an LITC, Volunteer Income Tax Assistance (VITA) or Tax Counseling for the Elderly (TCE) site may not retaliate against any person who has filed a complaint of discrimination with the Internal Revenue Service. If you believe an individual has retaliated against you because you filed a complaint, testified, assisted or participated in an investigation or proceeding, please explain below
See attached emailed/faxed statement.

10. Do you have any other information that you think is relevant to our investigation
See attached emailed/faxed statement.

11. What remedy are you seeking for the alleged discrimination
Some communication, correspondence, latest tax billing invoices, any and all responses to my 10 years worth of Offer in Compromise applications

Sign and date the complaint form.

Signature



Date

12/28/2018

Please mail or email the completed Civil Rights Complaint form to the following

Operations Director, Civil Rights Division
Internal Revenue Service
1111 Constitution Avenue, NW, Room 2413
Washington, DC 20224
edi.civil.rights.division@irs.gov

How did you learn about the IRS Civil Rights Division

☒ IRS Website/Internet Search

☐ Family/Friend/Associate

☐ Religious/Community Organization

☒ Lawyer/Legal Organization

☐ Employer

☐ Federal/State/Local Government

☐ Healthcare Provider/Health Plan

☐ Poster/Brochure

☐ Other

The Paperwork Reduction Act of 1995 (44 U.S.C. 3501 et seq.) requires us to inform you that the requested information is being collected to ensure we receive all the information needed to process your complaint upon acceptance. The primary purpose of this form is to obtain information pertaining to your civil rights complaint. The IRS Civil Rights Division will not disclose the name or other identifying information about you or the individual for whom you are filing the complaint unless the disclosure is necessary for investigation or enforcement purposes. Prior to disclosure, we will obtain a signed consent/release form from the complaining party. However, some disclosure, absent consent, may be necessary and permitted in accordance with the provisions of the Privacy Act of 1974 (5 U.S.C. §552a), the Freedom of Information Act (5 U.S.C. §552), and other federal laws, as applicable.

Subject: Fwd: Fwd: FTCA FORM 95 NOTICE OF CLAIM PLUS SUMMONS & COMPLAINT AND AFFIDAVITS OF SERVICE

From: "RAHUL MANCHANDA ESQ." <rdm@manchanda-law.com>

Date: 1/19/2019, 3:12 PM

To: Complaints@tigta.treas.gov, edi.civil.rights.division@irs.gov, 12029277018@efaxsend.com

BCC: rdm@manchanda-law.com

Director, IRS Civil Rights Division

Room 2413

1111 Constitution Avenue, NW

Washington, DC 20224

Treasury Inspector General for Tax Administration Hotline

P.O. Box 589

Ben Franklin Station

Washington, DC 20044-0589

RE: FTCA FORM 95 NOTICE OF CLAIM PLUS SUMMONS & COMPLAINT AND AFFIDAVITS OF SERVICE

Please see the below and the attached.

Kind regards,

--

Rahul D. Manchanda, Esq.
Manchanda Law Office PLLC
30 Wall Street, 8th Floor
Suite 8207

New York, NY 10005

Tel: (212) 968-8600

Mob: (646) 645-0993

Fax: (212) 968-8601

Toll Free 24 Hour Hotline: (855) 207-7660

e-mail: rdm@manchanda-law.com

web: www.manchanda-law.com/MT_Rahul.html

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----- Forwarded Message -----

Subject:Fwd: FTCA FORM 95 NOTICE OF CLAIM PLUS SUMMONS & COMPLAINT AND
AFFIDAVITS OF SERVICE

Date:Sat, 19 Jan 2019 15:04:48 -0500

From:RAHUL MANCHANDA ESQ. <rdm@manchanda-law.com>

Reply-To:rdm@manchanda-law.com

Organization:MANCHANDA LAW OFFICE PLLC

To:TAX.MAIL@usdoj.gov

Tax Division
U.S. Department of Justice
950 Pennsylvania Avenue, NW
Washington, DC 20530-0001

RE: FTCA FORM 95 NOTICE OF CLAIM PLUS SUMMONS & COMPLAINT AND AFFIDAVITS OF SERVICE

Please see the below and the attached.

Kind regards,

--

Rahul D. Manchanda, Esq.
Manchanda Law Office PLLC
30 Wall Street, 8th Floor
Suite 8207
New York, NY 10005
Tel: (212) 968-8600
Mob: (646) 645-0993
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----- Forwarded Message -----

Subject:FTCA FORM 95 NOTICE OF CLAIM PLUS SUMMONS & COMPLAINT AND AFFIDAVITS
OF SERVICE

Date:Sat, 19 Jan 2019 12:15:54 -0500

From:RAHUL MANCHANDA ESQ. <rdm@manchanda-law.com>

Reply-To:rdm@manchanda-law.com

Organization:MANCHANDA LAW OFFICE PLLC

To:Legal.Letters@usdoj.gov

CC:Civil.Feedback@usdoj.gov, ContractClaims@comptroller.nyc.gov

*U.S. Department of Justice
Civil Division
950 Pennsylvania Avenue, N.W.
Washington, DC 20530-0001*

*Office of the New York City Comptroller
1 Centre Street, Room 1225
New York, NY 10007*

**RE: FTCA FORM 95 NOTICE OF CLAIM PLUS SUMMONS & COMPLAINT AND AFFIDAVITS OF
SERVICE**

Hello US DOJ/IRS/NYC Department of Taxation & Finance:

Please see the attached FTCA FORM 95 NOTICE OF CLAIM PLUS SUMMONS & COMPLAINT AND
AFFIDAVITS OF SERVICE.

cc: NYC Office of the Comptroller

Kind regards,

--

Rahul D. Manchanda, Esq.
Manchanda Law Office PLLC
30 Wall Street, 8th Floor
Suite 8207
New York, NY 10005
Tel: (212) 968-8600
Mob: (646) 645-0993
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Make A Payment Online At <https://secure.lawpay.com/pages/manchanda-law-office-pllc/operation>

Attachments: _____

FTCA FORM 95 NOTICE OF CLAIM.pdf	1.1 MB
SUMMONS AND COMPLAINT PLUS EXHIBITS.pdf	6.3 MB
TAX LAWSUIT AFFIDAVITS OF SERVICE.pdf	2.4 MB
ECLAIM RECEIPT AGAINST NYC DEPARTMENT OF FINANCE.pdf	180 KB

CLAIM FOR DAMAGE, INJURY, OR DEATH		INSTRUCTIONS: Please read carefully the instructions on the reverse side and supply information requested on both sides of this form. Use additional sheet(s) if necessary. See reverse side for additional instructions.		FORM APPROVED OMB NO. 1105-0008	
1. Submit to Appropriate Federal Agency: INTERNAL REVENUE SERVICE ("IRS")			2. Name, address of claimant, and claimant's personal representative if any. (See instructions on reverse). Number, Street, City, State and Zip code. RAHUL MANCHANDA 30 WALL STREET, 8TH FLOOR NEW YORK, NY 10005		
3. TYPE OF EMPLOYMENT <input type="checkbox"/> MILITARY <input checked="" type="checkbox"/> CIVILIAN	4. DATE OF BIRTH 11/02/1972	5. MARITAL STATUS DIVORCED	6. DATE AND DAY OF ACCIDENT 10/15/2018 10/15/2017	7. TIME (A.M. OR P.M.)	
8. BASIS OF CLAIM (State in detail the known facts and circumstances attending the damage, injury, or death, identifying persons and property involved, the place of occurrence and the cause thereof. Use additional pages if necessary). SEE ATTACHED SUMMONS & COMPLAINT LAWSUIT NYS SUPREME COURT CASE DOCKET NO 150320/2019					
9. PROPERTY DAMAGE					
NAME AND ADDRESS OF OWNER, IF OTHER THAN CLAIMANT (Number, Street, City, State, and Zip Code). 					
BRIEFLY DESCRIBE THE PROPERTY, NATURE AND EXTENT OF THE DAMAGE AND THE LOCATION OF WHERE THE PROPERTY MAY BE INSPECTED. (See instructions on reverse side). 					
10. PERSONAL INJURY/WRONGFUL DEATH					
STATE THE NATURE AND EXTENT OF EACH INJURY OR CAUSE OF DEATH, WHICH FORMS THE BASIS OF THE CLAIM. IF OTHER THAN CLAIMANT, STATE THE NAME OF THE INJURED PERSON OR DECEDENT. SEE ATTACHED SUMMONS & COMPLAINT LAWSUIT NYS SUPREME COURT CASE DOCKET NO 150320/2019					
11. WITNESSES					
NAME		ADDRESS (Number, Street, City, State, and Zip Code)			
12. (See instructions on reverse). AMOUNT OF CLAIM (in dollars)					
12a. PROPERTY DAMAGE 	12b. PERSONAL INJURY 100,000,000	12c. WRONGFUL DEATH 	12d. TOTAL (Failure to specify may cause forfeiture of your rights). 100,000,000		
I CERTIFY THAT THE AMOUNT OF CLAIM COVERS ONLY DAMAGES AND INJURIES CAUSED BY THE INCIDENT ABOVE AND AGREE TO ACCEPT SAID AMOUNT IN FULL SATISFACTION AND FINAL SETTLEMENT OF THIS CLAIM.					
13a. SIGNATURE OF CLAIMANT (See instructions on reverse side). 			13b. PHONE NUMBER OF PERSON SIGNING FORM 2129688600	14. DATE OF SIGNATURE 01/19/2019	
CIVIL PENALTY FOR PRESENTING FRAUDULENT CLAIM			CRIMINAL PENALTY FOR PRESENTING FRAUDULENT CLAIM OR MAKING FALSE STATEMENTS		
The claimant is liable to the United States Government for a civil penalty of not less than \$5,000 and not more than \$10,000, plus 3 times the amount of damages sustained by the Government. (See 31 U.S.C. 3729).			Fine, imprisonment, or both. (See 18 U.S.C. 287, 1001.)		

INSURANCE COVERAGE

In order that subrogation claims may be adjudicated, it is essential that the claimant provide the following information regarding the insurance coverage of the vehicle or property.

15. Do you carry accident insurance? ☐ Yes If yes, give name and address of insurance company (Number, Street, City, State, and Zip Code) and policy number. ☐ No

16. Have you filed a claim with your insurance carrier in this instance, and if so, is it full coverage or deductible? ☐ Yes ☐ No 17. If deductible, state amount.

18. If a claim has been filed with your carrier, what action has your insurer taken or proposed to take with reference to your claim? (It is necessary that you ascertain these facts).

19. Do you carry public liability and property damage insurance? ☐ Yes If yes, give name and address of insurance carrier (Number, Street, City, State, and Zip Code). ☐ No

INSTRUCTIONS

Claims presented under the Federal Tort Claims Act should be submitted directly to the "appropriate Federal agency" whose employee(s) was involved in the incident. If the incident involves more than one claimant, each claimant should submit a separate claim form.

Complete all items - Insert the word NONE where applicable.

A CLAIM SHALL BE DEEMED TO HAVE BEEN PRESENTED WHEN A FEDERAL AGENCY RECEIVES FROM A CLAIMANT, HIS DULY AUTHORIZED AGENT, OR LEGAL REPRESENTATIVE, AN EXECUTED STANDARD FORM 95 OR OTHER WRITTEN NOTIFICATION OF AN INCIDENT, ACCOMPANIED BY A CLAIM FOR MONEY

Failure to completely execute this form or to supply the requested material within two years from the date the claim accrued may render your claim invalid. A claim is deemed presented when it is received by the appropriate agency, not when it is mailed.

If instruction is needed in completing this form, the agency listed in item #1 on the reverse side may be contacted. Complete regulations pertaining to claims asserted under the Federal Tort Claims Act can be found in Title 28, Code of Federal Regulations, Part 14. Many agencies have published supplementing regulations. If more than one agency is involved, please state each agency.

The claim may be filed by a duly authorized agent or other legal representative, provided evidence satisfactory to the Government is submitted with the claim establishing express authority to act for the claimant. A claim presented by an agent or legal representative must be presented in the name of the claimant. If the claim is signed by the agent or legal representative, it must show the title or legal capacity of the person signing and be accompanied by evidence of his/her authority to present a claim on behalf of the claimant as agent, executor, administrator, parent, guardian or other representative.

If claimant intends to file for both personal injury and property damage, the amount for each must be shown in item number 12 of this form.

DAMAGES IN A SUM CERTAIN FOR INJURY TO OR LOSS OF PROPERTY, PERSONAL INJURY, OR DEATH ALLEGED TO HAVE OCCURRED BY REASON OF THE INCIDENT. THE CLAIM MUST BE PRESENTED TO THE APPROPRIATE FEDERAL AGENCY WITHIN TWO YEARS AFTER THE CLAIM ACCRUES.

The amount claimed should be substantiated by competent evidence as follows:

- (a) In support of the claim for personal injury or death, the claimant should submit a written report by the attending physician, showing the nature and extent of the injury, the nature and extent of treatment, the degree of permanent disability, if any, the prognosis, and the period of hospitalization, or incapacitation, attaching itemized bills for medical, hospital, or burial expenses actually incurred.
- (b) In support of claims for damage to property, which has been or can be economically repaired, the claimant should submit at least two itemized signed statements or estimates by reliable, disinterested concerns, or, if payment has been made, the itemized signed receipts evidencing payment.
- (c) In support of claims for damage to property which is not economically repairable, or if the property is lost or destroyed, the claimant should submit statements as to the original cost of the property, the date of purchase, and the value of the property, both before and after the accident. Such statements should be by disinterested competent persons, preferably reputable dealers or officials familiar with the type of property damaged, or by two or more competitive bidders, and should be certified as being just and correct.
- (d) Failure to specify a sum certain will render your claim invalid and may result in forfeiture of your rights.

PRIVACY ACT NOTICE

This Notice is provided in accordance with the Privacy Act, 5 U.S.C. 552a(e)(3), and concerns the information requested in the letter to which this Notice is attached.

A. *Authority:* The requested information is solicited pursuant to one or more of the following: 5 U.S.C. 301, 28 U.S.C. 501 et seq., 28 U.S.C. 2671 et seq., 28 C.F.R. Part 14.

- B. *Principal Purpose:* The information requested is to be used in evaluating claims.
- C. *Routine Use:* See the Notices of Systems of Records for the agency to whom you are submitting this form for this information.
- D. *Effect of Failure to Respond:* Disclosure is voluntary. However, failure to supply the requested information or to execute the form may render your claim "invalid."

PAPERWORK REDUCTION ACT NOTICE

This notice is solely for the purpose of the Paperwork Reduction Act, 44 U.S.C. 3501. Public reporting burden for this collection of information is estimated to average 6 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Director, Torts Branch, Attention: Paperwork Reduction Staff, Civil Division, U.S. Department of Justice, Washington, DC 20530 or to the Office of Management and Budget. Do not mail completed form(s) to these addresses.

Undisputed Legal Inc.
590 Madison Ave 21st floor
New York, NY 10022

INVOICE: 2977468
Issued: Jan 14, 2019

Manchanda Law Office, PLLC.
Rahul D. Manchanda, Esq.
30 Wall St SUITE # 8207 / 8TH FLOOR
New York, NY 10005

PAY TO:
Undisputed Legal Inc.
590 Madison Ave 21st floor
New York, NY 10022

Case: 150320/2019 Job: 2977468	Plaintiff / Petitioner: RAHUL MANCHANDA Defendant / Respondent: INTERNAL REVENUE SERVICE, NYC DEPARTMENT OF FINANCE, TAMMY LU, JACOB AYAD
-------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------

Item	Description	Cost	Quantity	Total
ROUTINE	NYC DEPARTMENT OF FINANCE	\$100.00	1	\$100.00

Payment	Description	Amount Paid
Jan 14, 2019		(\$100.00)

Thanks for your business. Please pay the "Balance Due" within 10 days.	Total: \$100.00 Amount Paid: (\$100.00) Balance Due: \$0.00
------------------------------------------------------------------------	--------------------------------------------------------------------------

Undisputed Legal Inc. • 590 Madison Ave 21st floor, New York, NY 10022

Call: 212-203-8001 • Email: info@undisputedlegal.com • Visit: undisputedlegal.com

Plaintiff / Petitioner:

RAHUL MANCHANDA

Defendant / Respondent:

INTERNAL REVENUE SERVICE, NYC DEPARTMENT OF FINANCE,
TAMMY LU, JACOB AYAD

AFFIDAVIT OF SERVICE

Index No:

150320/2019

The undersigned being duly sworn, deposes and says; deponent is not a party herein, is over 18 years of age and located at 590 Madison Ave 21st floor, New York, NY 10022. That on Thu, Jan 17 2019 AT 03:29 PM AT 66 JOHN STREET ROOM # 104, NEW YORK, NY 10038 deponent served the within SUMMONS, COMPLAINT, EXHIBITS on NYC DEPARTMENT OF FINANCE

- ☐ Individual: by delivering a true copy of each to said defendant, personally; deponent knew the person so served to be the person described as said defendant therein.
- ☒ Corporation: NYC DEPARTMENT OF FINANCE a defendant, therein named, by delivering a true copy of each to LESLIE HILL personally, deponent knew said corporation so served to be the corporation described, and knew said individual to be person authorized to accept thereof.
- ☐ Suitable Person: by delivering thereat, a true copy of each to _____ a person of suitable age and discretion.
- ☐ Affixing to Door: by affixing a true copy of each to the door thereof, deponent was unable with due diligence to find defendant, or a person of suitable age or discretion thereat, having called thereon; at _____
- ☐ Mailing: Deponent also enclosed a copy of same, in a postpaid sealed wrapper properly addressed to said defendant at defendant's last known address, _____, and depositing said wrapper in a post office, official depository under the exclusive care and custody of the United States Post Office, department, with New York State. Mailed on _____.
- ☐ Non-Service:
- ☐ Military Service: I asked the person spoken to whether defendant was in active military service of the United States or of NY, in any capacity whatever and received a negative reply. Defendant wore ordinary civilian clothes and no military uniform. The source of my information and the ground of my belief are the conversations and observations above narrated. Upon information and belief I have that the defendant is not in the military service of NY, or of the United States as that term is defined in either the State or in the Federal statutes.

Additional Comments:

1) Successful Attempt: Jan 17, 2019, 3:29 pm EST at Company: 66 JOHN STREET ROOM # 104, NEW YORK, NY 10038 received by LESLIE HILL.

Description:

Age: 60 Ethnicity: African American Gender: Male Weight: 180
Height: 5'10" Hair: Gray Eyes: Relationship:
Other:

JAN 18 2019

Sworn to before me on

JAN 18 2019

Michael Gorman
1381333

Notary Public



BRIAN B. RICKS
NOTARY PUBLIC STATE OF NEW YORK
No. 01RIG383781
Qualified in New York County
My Commission Expires
November 26, 2022

Undisputed Legal Inc.
590 Madison Ave 21st floor
New York, NY 10022

INVOICE: 2977470
Issued: Jan 14, 2019

Manchanda Law Office, PLLC.
Rahul D. Manchanda, Esq.
30 Wall St SUITE # 8207 / 8TH FLOOR
New York, NY 10005

PAY TO:
Undisputed Legal Inc.
590 Madison Ave 21st floor
New York, NY 10022

Case: 150320/2019 Job: 2977470	Plaintiff / Petitioner: RAHUL MANCHANDA Defendant / Respondent: INTERNAL REVENUE SERVICE, NYC DEPARTMENT OF FINANCE, TAMMY LU, JACOB AYAD
-------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------

Item	Description	Cost	Quantity	Total
routine	TAMMY LU (EMPLOYEE AT NYC DEPT OF FINANCE)	\$50.00	1	\$50.00

Payment	Description	Amount Paid
Jan 14, 2019		(\$50.00)

Thanks for your business. Please pay the "Balance Due" within 10 days.	Total: \$50.00 Amount Paid: (\$50.00) Balance Due: \$0.00
------------------------------------------------------------------------	--------------------------------------------------------------------------------------

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Call: 212-203-8001 • Email: info@undisputedlegal.com • Visit: undisputedlegal.com

Plaintiff / Petitioner:

RAHUL MANCHANDA

Defendant / Respondent:

INTERNAL REVENUE SERVICE, NYC DEPARTMENT OF FINANCE,
TAMMY LU, JACOB AYAD

AFFIDAVIT OF SERVICE

Index No:

150320/2019

The undersigned being duly sworn, deposes and says; deponent is not a party herein, is over 18 years of age and located at 590 Madison Ave 21st floor, New York, NY 10022. That on Thu, Jan 17 2019 AT 03:26 PM AT 66 JOHN STREET ROOM # 104, NEW YORK, NY 10038 deponent served the within SUMMONS, COMPLAINT, EXHIBITS on TAMMY LU (EMPLOYEE AT NYC DEPT OF FINANCE)

- ☐ **Individual:** by delivering a true copy of each to said defendant, personally; deponent knew the person so served to be the person described as said defendant therein.
- ☐ **Corporation:** _____ a defendant, therein named, by delivering a true copy of each to _____ personally, deponent knew said corporation so served to be the corporation described, and knew said individual to be _____ thereof.
- ☒ **Suitable Person:** by delivering thereat, a true copy of each to LESLIE HILL a person of suitable age and discretion.
- ☐ **Affixing to Door:** by affixing a true copy of each to the door thereof, deponent was unable with due diligence to find defendant, or a person of suitable age or discretion thereat, having called thereon; at _____
- ☐ **Mailing:** Deponent also enclosed a copy of same, in a postpaid sealed wrapper properly addressed to said defendant at defendant's last known address, _____, and depositing said wrapper in a post office, official depository under the exclusive care and custody of the United States Post Office, department, with New York State. Mailed on _____
- ☐ **Non-Service:**
- ☒ **Military Service:** I asked the person spoken to whether defendant was in active military service of the United States or of NY, in any capacity whatever and received a negative reply. Defendant wore ordinary civilian clothes and no military uniform. The source of my information and the ground of my belief are the conversations and observations above narrated. Upon information and belief I have that the defendant is not in the military service of NY, or of the United States as that term is defined in either the State or in the Federal statutes.

Additional Comments:

1) Successful Attempt: Jan 17, 2019, 3:26 pm EST at Company: 66 JOHN STREET ROOM # 104, NEW YORK, NY 10038 received by LESLIE HILL.

Description:

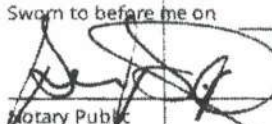
Age: 60 Ethnicity: African American Gender: Male Weight: 180
Height: 5'10" Hair: Gray Eyes: _____ Relationship: _____
Other _____

Sworn to before me on

JAN 18 2019

 JAN 18 2019

Michael Gorman
1381333


Notary Public



BRIAN B. RICKS
NOTARY PUBLIC STATE OF NEW YORK
No. 01R16383781
Qualified in New York County
My Commission Expires
November 26, 2022

AFFIDAVIT OF SERVICE BY MAIL

SUPREME COURT OF THE STATE OF NEW YORK, COUNTY OF NEW YORK

CASE NO: 150320/2019

Plaintiff / Petitioner: RAHUL MANCHANDA

vs.

Defendant / Respondent: INTERNAL REVENUE SERVICE, NYC DEPARTMENT OF FINANCE, TAMMY LU, JACOB AYAD

I Nasim Dehghani being duly sworn deposes and says: that deponent is not a party to this action, is over 18 years of age and resides in the state of NY.

That on Thu, Jan 17 2019 deponent served the within:

SUMMONS, COMPLAINT, EXHIBITS on TAMMY LU (EMPLOYEE AT NYC DEPT OF FINANCE) at the address 66 JOHN STREET ROOM # 104, NEW YORK, NY 10038 by enclosing a copy of same in a postpaid wrapped properly addressed to the above recipient at and deposited said wrapper in (a post office) official depository under exclusive care and custody of the United States Postal Services within NY. State, Mailed on 01/17/2019 via:

First Class Mail Envelope marked "Personal and Confidential".

(check all that apply)

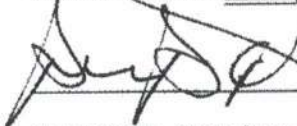
- ☒ FIRST CLASS MAILING
☐ CERTIFIED MAILING
☐ RETURN RECEIPT REQUESTED
☐ OVERNIGHT MAILING

...and by certified mail marked "Personal and Confidential".

The Certified Mail Receipt Number (if applicable) is as follows:
().

Sworn to me on the

JAN 18 2019



Notary Public - State of New York


No.

Qualified in

Commission Expires:



BRIAN B. RICKS
NOTARY PUBLIC STATE OF NEW YORK
No. 01R16383781
Qualified in New York County
My Commission Expires
November 26, 2022


Nasim Dehghani

JAN 18 2019

UNDISPUTED LEGAL, INC., 590 MADISON AVENUE, 21ST FLOOR, NEW YORK, NEW YORK, 10022

Undisputed Legal Inc.
590 Madison Ave 21st floor
New York, NY 10022

INVOICE: 2977471
Issued: Jan 7, 2019

Manchanda Law Office, PLLC.
Rahul D. Manchanda, Esq.
30 Wall St SUITE # 8207 / 8TH FLOOR
New York, NY 10005

PAY TO:
Undisputed Legal Inc.
590 Madison Ave 21st floor
New York, NY 10022

Case: 150320/2019 Job: 2977471	Plaintiff / Petitioner: RAHUL MANCHANDA Defendant / Respondent: INTERNAL REVENUE SERVICE, NYC DEPARTMENT OF FINANCE, TAMMY LU, JACOB AYAD
-----------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------

Item	Description	Cost	Quantity	Total
ROUTINE	JACOB AYAD (EMPLOYEE AT NYC DEPT OF FINANCE)	\$50.00	1	\$50.00

Payment	Description	Amount Paid
Jan 14, 2019		(\$50.00)

Thanks for your business. Please pay the "Balance Due" within 10 days.	Total: \$50.00 Amount Paid: (\$50.00) Balance Due: \$0.00
------------------------------------------------------------------------	-----------------------------------------------------------------

Undisputed Legal Inc. • 590 Madison Ave 21st floor, New York, NY 10022

Call: 212-203-8001 • Email: info@undisputedlegal.com • Visit: undisputedlegal.com

Plaintiff / Petitioner:

RAHUL MANCHANDA

Defendant / Respondent:

INTERNAL REVENUE SERVICE, NYC DEPARTMENT OF FINANCE,
TAMMY LU, JACOB AYAD

AFFIDAVIT OF SERVICE

Index No:
150320/2019

The undersigned being duly sworn, deposes and says; deponent is not a party herein, is over 18 years of age and located at 590 Madison Ave 21st floor, New York, NY 10022. That on Thu, Jan 17 2019 AT 03:25 PM AT 66 JOHN STREET ROOM # 104, NEW YORK, NY 10038 deponent served the within SUMMONS, COMPLAINT, EXHIBITS on JACOB AYAD (EMPLOYEE AT NYC DEPT OF FINANCE)

- ☐ **Individual:** by delivering a true copy of each to said defendant, personally; deponent knew the person so served to be the person described as said defendant therein.
- ☐ **Corporation:** _____ a defendant, therein named, by delivering a true copy of each to _____ personally, deponent knew said corporation so served to be the corporation described, and knew said individual to be _____ thereof.
- ☒ **Suitable Person:** by delivering thereat, a true copy of each to LESLIE HILL a person of suitable age and discretion.
- ☐ **Affixing to Door:** by affixing a true copy of each to the door thereof, deponent was unable with due diligence to find defendant, or a person of suitable age or discretion thereat, having called thereon; at _____
- ☐ **Mailing:** Deponent also enclosed a copy of same, in a postpaid sealed wrapper properly addressed to said defendant at defendant's last known address, _____, and depositing said wrapper in a post office, official depository under the exclusive care and custody of the United States Post Office, department, with New York State. Mailed on _____.
- ☐ **Non-Service:**
- ☒ **Military Service:** I asked the person spoken to whether defendant was in active military service of the United States or of NY, in any capacity whatever and received a negative reply. Defendant wore ordinary civilian clothes and no military uniform. The source of my information and the ground of my belief are the conversations and observations above narrated. Upon information and belief I have that the defendant is not in the military service of NY, or of the United States as that term is defined in either the State or in the Federal statutes.

Additional Comments:

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Description:

Age: 60 Ethnicity: African American Gender: Male Weight: 185
Height: 5'10" Hair: Gray Eyes: Relationship:
Other:

Sworn to before me on

JAN 18 2019

Michael Gorman
1381333

Notary Public



BRIAN B RICKS
NOTARY PUBLIC STATE OF NEW YORK
No. 01RIG383781
Qualified in New York County
My Commission Expires
November 26, 2022

AFFIDAVIT OF SERVICE BY MAIL

SUPREME COURT OF THE STATE OF NEW YORK, COUNTY OF NEW YORK
Plaintiff / Petitioner: RAHUL MANCHANDA

CASE NO: 150320/2019

vs.

Defendant / Respondent: INTERNAL REVENUE SERVICE, NYC DEPARTMENT OF FINANCE, TAMMY LU, JACOB AYAD

I Nasim Dehghani being duly sworn deposes and says: that deponent is not a party to this action, is over 18 years of age and resides in the state of NY.

That on Thu, Jan 17 2019 deponent served the within:

SUMMONS, COMPLAINT, EXHIBITS on JACOB AYAD (EMPLOYEE AT NYC DEPT OF FINANCE) at the address 66 JOHN STREET ROOM # 104, NEW YORK, NY 10038 by enclosing a copy of same in a postpaid wrapped properly addressed to the above recipient at and deposited said wrapper in (a post office) official depository under exclusive care and custody of the United States Postal Services within NY State, Mailed on 01/17/2019 via:

First Class Mail Envelope marked "Personal and Confidential".

(check all that apply)

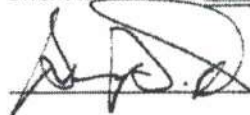
- ☒ FIRST CLASS MAILING
☐ CERTIFIED MAILING
☐ RETURN RECEIPT REQUESTED
☐ OVERNIGHT MAILING

...and by certified mail marked "Personal and Confidential".

The Certified Mail Receipt Number (if applicable) is as follows:
().

Sworn to me on the

JAN 18 2019

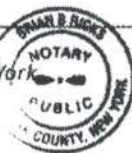


Notary Public - State of New York

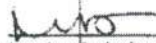
No.

Qualified in

Commission Expires:



BRIAN B. RICKS
NOTARY PUBLIC STATE OF NEW YORK
No. 01R6383781
Qualified in New York County
My Commission Expires
November 26, 2022


Nasim Dehghani

JAN 18 2019

UNDISPUTED LEGAL, INC., 590 MADISON AVENUE, 21ST FLOOR, NEW YORK, NEW YORK, 10022

Subject: COMPLAINT ABOUT HOLTSVILLE OFFER IN COMPROMISE UNIT & IRS OFFICES IN KANSAS CITY MO AND PHILADELPHIA PA
From: "Rahul Manchanda, Esq." <rdm@manchanda-law.com>
Date: 6/4/2020, 12:26 PM
To: Complaints@tigta.treas.gov
CC: rdm@manchanda-law.com

*Hon Secretary of the U.S. Treasury Steve Mnuchin
Department of the Treasury/Internal Revenue Service
1500 Pennsylvania Avenue, NW
Washington, D.C. 20220*

*Treasury Inspector General for Tax Administration
Hotline
P.O. Box 589
Ben Franklin Station
Washington, DC 20044-0589*

RE: COMPLAINT ABOUT HOLTSVILLE OFFER IN COMPROMISE UNIT & IRS OFFICES IN KANSAS CITY MO AND PHILADELPHIA PA

As per the attached, I am getting harassed and played tennis with, by and between the IRS Offer in Compromise Unit by "J. Patton - Employee No 018214" and "Ms. Fusci - Process Examiner Manager" of the IRS, Centralized OIC Unit, PO Box 9011, Stop 682, Holtsville NY 11742 who issued me an Offer in Compromise pending case index no 1001573550 since September 13, 2019, who are by and large ignoring and not communicating regarding my pending OIC, even when the IRS Tonya Williams-Wallace, Operations Manager, AM OPs 1 is violating this pending OIC by sending me various harassing collections letters as recently as March 5, 2020 from IRS Offices located at Stop 6525 (AM CIS), Kansas City MO 64999-0025 and/or 2970 Market Street, Philadelphia PA 19104, for my social security number [REDACTED]

When one calls these idiots (OIC Unit is 844-805-4980 and Kansas City MO IRS number is 800-829-0922) one is left holding all day, until someone picks up phone and then has no idea what to do, or say, about your case and matters.

Hence the complaint to your office to investigate and advise.

Please urgently advise (1) if my OIC is still pending or not, and (2) what my current owed aggregate tax bill is.

--

Kind regards,

Rahul D. Manchanda, Esq.
Manchanda Law Office PLLC
30 Wall Street, 8th Floor

Suite 8207
New York, NY 10005
Tel: (212) 968-8600
Mob: (646) 645-0993
Fax: (212) 968-8601
Toll Free 24 Hour Hotline: (855) 207-7660
e-mail: rdm@manchanda-law.com
web: <http://manchanda-law.com/attorney-profiles/>

Ranked amongst Top Attorneys in the United States by Newsweek Magazine in 2012 and 2013.

Martindale Hubbell Client Champion Silver 2017 Award Winner.

Better Business Bureau Accredited Business A+ Rating.

Association of American Trial Lawyers Top 100 In New York State.

U.S. News and World Report Listed Lawyer.

Licensed New York State Real Estate Broker.

CLIENT TESTIMONIALS: <http://manchanda-law.com/testimonials/>

This electronic transmission is both personal and confidential, and contains privileged :

Make A Payment Online At <https://secure.lawpay.com/pages/manchanda-law-office-llc/operation>

Attachments:

CONFUSING IRS CORRESPONDENCE DEMANDING 2019 TAXES DUE ALONG
WITH PENDING OIC LETTER.pdf

1.1 MB

Department of the Treasury

Internal Revenue Service
Centralized OIC
PO Box 9011 Stop 682
Holtsville, NY 11742

Date of this Letter: SEP 13 2019

Person to Contact:
Mr. J. Patton
Employee #: 0182147377
Phone #: (844) 805-4980
08:00am-08:00pm Mon-Fri

Taxpayer ID #: ***-**-8453
Offer Number: 1001573550

RAHUL D MANCHANDA
1 WEST END AVENUE, APT 14B
NEW YORK, NY 10023

Dear Rahul D Manchanda,

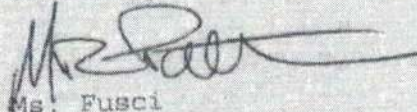
We received your Offer in Compromise. You will be contacted by 01/11/2020.

Please remember to continue to make your estimated tax payments for each quarter as they become due. If you do not continue to make your estimated tax payments, your offer may be returned without any further consideration.


While investigating your offer, we will determine whether a notice of federal tax lien should be filed in order to protect the government's interests. If we determine to file a notice of federal tax lien we will provide you with notification within five days of the filing. You will have the opportunity to request a hearing with Appeals at which you may propose alternative methods for protecting the government's interest.

If you have any questions, please contact the person whose name and telephone number are shown in the upper right hand corner of this letter.

Sincerely,



Ms. Fusci
Process Examiner Manager



Enclosure:
Publication 594
Publication 1
Copy of this letter

SB Letter Combination (3-2017)



IRS Department of the Treasury
Internal Revenue Service
Stop 6525 (AM CIS)
Kansas City MO 64999-0025

002977.900121.520426.28794 2 AB 0.419 1027



 RAHUL DEV MANCHANDA
30 WALL ST FL 8
NEW YORK NY 10005-2205

002977

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT,
EVEN IF YOU ALSO HAVE AN INQUIRY.

 The IRS address must appear in the window.

0930776727

BODCD-SB


Use for payments

Letter Number: LTR0086C

Letter Date : 2020-03-05

Tax Period : 200912




RAHUL DEV MANCHANDA
30 WALL ST FL 8
NEW YORK NY 10005-2205

INTERNAL REVENUE SERVICE

Stop 6525 (AM CIS)

Kansas City MO 64999-0025



118588453 SN MANC 30 0 200912 670 0000000000

Mar. 05, 2020

LTR 86C 0

200912 30

R

00001536

RAHUL DEV MANCHANDA
30 WALL ST FL 8
NEW YORK NY 10005-2205

account, call us at the toll-free number in this letter, and we will send you a detailed computation.

**** Filing and/or Paying Late -- IRC Section 6651 ****

We assess a 5% monthly penalty for filing your return late and a 1/2% monthly penalty for not paying the tax you owe by the due date. When both penalties apply for the same month, the amount of the penalty for filing late for that month is reduced by the amount of the penalty for paying late for that month.

The failure-to-file or failure-to-pay penalty may not apply where you've shown that the failure is due to reasonable cause and not willful neglect.

We base the monthly penalty for filing late on the tax required to be shown on the return that you didn't pay by the original return due date, without regard to extensions.

We base the monthly penalty for paying late on the net unpaid tax at the beginning of each penalty month following the payment due date for that tax.

We charge the penalties for each month or part of a month the return or payment is late; however, neither penalty can be more than 25% in total.

Income tax returns are subject to a minimum late filing penalty when filed more than 60 days after the return due date, including extensions. The minimum penalty is the LESSER of two amounts - 100% of the tax required to be shown on the return that you didn't pay on time, or a specific dollar amount that is adjusted annually for inflation. The specific dollar amounts are:

- \$330 for returns due on or after 1/1/2020
- \$210 for returns due between 1/1/2018 and 12/31/2019
- \$205 for returns due between 1/1/2016 and 12/31/2017
- \$135 for returns due between 1/1/2009 and 12/31/2015
- \$100 for returns due before 1/1/2009

The penalty for paying late applies even if you filed the return on time. The due date for payment of the tax shown on the return generally is the return due date, without regard to extensions. You must pay increases in tax within 21 days of the date of our notice demanding payment (10 business days if the amount in the notice is \$100,000 or more).

RAHUL DEV MANCHANDA
30 WALL ST FL 8
NEW YORK NY 10005-2205

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Mar. 05, 2020

LTR 86C

0

200912 30

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00001537

RAHUL DEV MANCHANDA
30 WALL ST FL 8
NEW YORK NY 10005-2205

If we issue a Notice of Intent to Levy and you don't pay the balance due within 10 days of the date of the notice, the penalty for paying late increases to 1% per month.

For individuals who filed on time, the penalty decreases to 1/4% per month while an approved installment agreement with the IRS is in effect for payment of that tax.

** Interest -- IRC Section 6601 **

We are required by law to charge interest when you do not pay your liability on time. Generally, we calculate interest from the due date of your return (regardless of extensions) until you pay the amount you owe in full, including accrued interest and any penalty charges. Interest on some penalties accrues from the date we notify you of the penalty until it is paid in full. Interest on other penalties, such as failure to file a tax return, starts from the due date or extended due date of the return. Interest rates are variable and may change quarterly.

If you need forms, schedules, or publications, you can obtain them by visiting the IRS website at www.irs.gov or by calling toll-free at 800-TAX-FORM (800-829-3676).

If you have questions, call us at 800-829-0922.

If you prefer, you can write to us at the address at the top of the first page of this letter.

When you write, include a copy of this letter, and provide your telephone number and the hours we can reach you in the spaces below.

Telephone number () _____ Hours _____

Keep a copy of this letter for your records.

Thank you for your cooperation.

0930776727

Mar. 05, 2020

LTR 86C 0

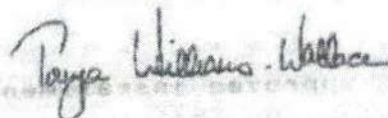
200912 30

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00001538

RAHUL DEV MANCHANDA
30 WALL ST FL 8
NEW YORK NY 10005-2205

Sincerely yours,



Tonya Williams-Wallace
Operations Manager, AM OPs 1

Enclosures:
Envelope

0930776727

Mar. 05, 2020

LTR 86C 0

200912 30 R

00001539

RAHUL DEV MANCHANDA
30 WALL ST FL 8
NEW YORK NY 10005-2205

To: Internal Revenue Service
2970 Market Street
Philadelphia, PA 19104

002977

Department of the Treasury

Internal Revenue Service
Centralized OIC
PO Box 9011 Stop 682
Holtsville, NY 11742

Date of this Letter: **SEP 13 2019**

Person to Contact:
Mr. J. Patton
Employee #:0182147377
Phone#:(844)805-4980
08:00am-08:00pm Mon-Fri

Taxpayer ID#:-*-*-8453
Offer Number:1001573550

RAHUL D MANCHANDA
1 WEST END AVENUE, APT 14B
NEW YORK, NY 10023

Dear Rahul D Manchanda,

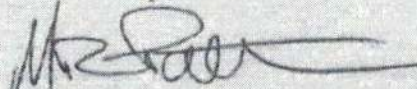
We received your Offer in Compromise. You will be contacted by 01/11/2020.

Please remember to continue to make your estimated tax payments for each quarter as they become due. If you do not continue to make your estimated tax payments, your offer may be returned without any further consideration.

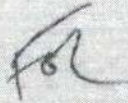
While investigating your offer, we will determine whether a notice of federal tax lien should be filed in order to protect the government's interests. If we determine to file a notice of federal tax lien we will provide you with notification within five days of the filing. You will have the opportunity to request a hearing with Appeals at which you may propose alternative methods for protecting the government's interest.

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Sincerely,



Ms. Fusci
Process Examiner Manager



Enclosure:
Publication 594
Publication 1
Copy of this letter

SB Letter Combination (3-2017)

Subject: Re: contact information

From: MANCHANDA LAW OFFICE PLLC <info@manchanda-law.com>

Date: 6/7/2020, 5:26 PM

To: Risko Andrea TIGTA <Andrea.Risko@tigta.treas.gov>

CC: info@manchanda-law.com, marc@albaumcpa.com, Robert Androsiglio <rob@monarchlawgroup.com>, "sarnaesq@aol.com" <sarnaesq@aol.com>, "Julio E. Portilla" <jp@julioportillalaw.com>

BCC: Sylwia Manchanda <syllviem@gmail.com>

Andrea Risko
Special Agent
Treasury Inspector General for Tax Administration
1040 Waverly Avenue, Stop 901
Holtsville, New York 11742

Hello Special Agent Andrea Risko:

It was good to speak to you this past week regarding my recent TIGTA complaints against the IRS and OIC Unit located in Holtsville NY, Philadelphia PA and Kansas City MO.

I am also attaching copies of the NY Supreme Court lawsuit that I filed last year which as we discussed resulted in Offer in Compromise settlements finally approved for both NYC and NYS.

However the issue of my IRS tax liability from approximately 2007 to present is still unresolved and was due to lack of jurisdiction by the NY Supreme Court.

Please let's avoid a new lawsuit in federal court (or a new FTCA Form 95) by

(1) confirming if my current September 13, 2020 Offer in Compromise is still pending and

(2) what dollar number the IRS can live with to settle my outstanding tax debt.

We will provide you seven (7) days before we take additional legal and equitable action, for a response thereto.

Also cc'ed is my CPA Marc Albaum, and my Of Counsel Robert Androsiglio, Family Attorney Dominic Sarna, and Bankruptcy Attorney Julio Portilla, who are all keenly and intimately aware of the problems that we have faced with regards to the IRS and its various OIC Unit(s).

Kind regards,

Rahul D. Manchanda, Esq.
Manchanda Law Office PLLC
30 Wall Street, 8th Floor
Suite 8207
New York, NY 10005
Tel: (212) 968-8600
Mob: (646) 645-0993
Fax: (212) 968-8601
Toll Free 24 Hour Hotline: (855) 207-7660
e-mail: rdm@manchanda-law.com
web: <http://manchanda-law.com/attorney-profiles/>

Ranked amongst Top Attorneys in the United States by Newsweek Magazine in 2012 and 2013.

Martindale Hubbell Client Champion Silver 2017 Award Winner.

Better Business Bureau Accredited Business A+ Rating.

Association of American Trial Lawyers Top 100 In New York State.

U.S. News and World Report Listed Lawyer.

Licensed New York State Real Estate Broker.

CLIENT TESTIMONIALS: <http://manchanda-law.com/testimonials/>

This electronic transmission is both personal and confidential, and contains privileged :

Make A Payment Online At <https://secure.lawpay.com/pages/manchanda-law-office-pllc/operat>

On 6/5/2020 3:40 PM, Risko Andrea TIGTA wrote:

Good afternoon,

As requested, I will call you back at 646-645-0993 at 4:00 pm today regarding the information provided by you to our office. Thank you.

Regards,
Andrea

Andrea Risko
Special Agent
Treasury Inspector General for Tax Administration
1040 Waverly Avenue, Stop 901
Holtsville, New York 11742

Attachments:

FTCA FORM 95 NOTICE OF CLAIM.pdf

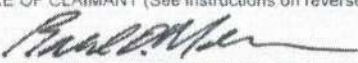
1.1 MB

TAX LAWSUIT AFFIDAVITS OF SERVICE.pdf

2.4 MB

SUMMONS AND COMPLAINT PLUS EXHIBITS.pdf

6.3 MB

CLAIM FOR DAMAGE, INJURY, OR DEATH		INSTRUCTIONS: Please read carefully the instructions on the reverse side and supply information requested on both sides of this form. Use additional sheet(s) if necessary. See reverse side for additional instructions.		FORM APPROVED OMB NO. 1105-0008	
1. Submit to Appropriate Federal Agency: INTERNAL REVENUE SERVICE ("IRS")			2. Name, address of claimant, and claimant's personal representative if any. (See instructions on reverse). Number, Street, City, State and Zip code. RAHUL MANCHANDA 30 WALL STREET, 8TH FLOOR NEW YORK, NY 10005		
3. TYPE OF EMPLOYMENT <input type="checkbox"/> MILITARY <input checked="" type="checkbox"/> CIVILIAN	4. DATE OF BIRTH 11/02/1972	5. MARITAL STATUS DIVORCED	6. DATE AND DAY OF ACCIDENT 10/15/2018 10/15/2017	7. TIME (A.M. OR P.M.)	
8. BASIS OF CLAIM (State in detail the known facts and circumstances attending the damage, injury, or death, identifying persons and property involved, the place of occurrence and the cause thereof. Use additional pages if necessary). SEE ATTACHED SUMMONS & COMPLAINT LAWSUIT NYS SUPREME COURT CASE DOCKET NO 150320/2019					
9. PROPERTY DAMAGE					
NAME AND ADDRESS OF OWNER, IF OTHER THAN CLAIMANT (Number, Street, City, State, and Zip Code).					
BRIEFLY DESCRIBE THE PROPERTY, NATURE AND EXTENT OF THE DAMAGE AND THE LOCATION OF WHERE THE PROPERTY MAY BE INSPECTED. (See instructions on reverse side).					
10. PERSONAL INJURY/WRONGFUL DEATH					
STATE THE NATURE AND EXTENT OF EACH INJURY OR CAUSE OF DEATH, WHICH FORMS THE BASIS OF THE CLAIM. IF OTHER THAN CLAIMANT, STATE THE NAME OF THE INJURED PERSON OR DECEDENT. SEE ATTACHED SUMMONS & COMPLAINT LAWSUIT NYS SUPREME COURT CASE DOCKET NO 150320/2019					
11. WITNESSES					
NAME		ADDRESS (Number, Street, City, State, and Zip Code)			
12. (See instructions on reverse).					
AMOUNT OF CLAIM (in dollars)					
12a. PROPERTY DAMAGE	12b. PERSONAL INJURY	12c. WRONGFUL DEATH	12d. TOTAL (Failure to specify may cause forfeiture of your rights).		
	100,000,000		100,000,000		
I CERTIFY THAT THE AMOUNT OF CLAIM COVERS ONLY DAMAGES AND INJURIES CAUSED BY THE INCIDENT ABOVE AND AGREE TO ACCEPT SAID AMOUNT IN FULL SATISFACTION AND FINAL SETTLEMENT OF THIS CLAIM.					
13a. SIGNATURE OF CLAIMANT (See instructions on reverse side).			13b. PHONE NUMBER OF PERSON SIGNING FORM		14. DATE OF SIGNATURE
			2129688600		01/19/2019
CIVIL PENALTY FOR PRESENTING FRAUDULENT CLAIM			CRIMINAL PENALTY FOR PRESENTING FRAUDULENT CLAIM OR MAKING FALSE STATEMENTS		
The claimant is liable to the United States Government for a civil penalty of not less than \$5,000 and not more than \$10,000, plus 3 times the amount of damages sustained by the Government. (See 31 U.S.C. 3729).			Fine, imprisonment, or both. (See 18 U.S.C. 287, 1001.)		

INSURANCE COVERAGE

In order that subrogation claims may be adjudicated, it is essential that the claimant provide the following information regarding the insurance coverage of the vehicle or property.

15. Do you carry accident insurance? ☐ Yes If yes, give name and address of insurance company (Number, Street, City, State, and Zip Code) and policy number. ☐ No

16. Have you filed a claim with your insurance carrier in this instance, and if so, is it full coverage or deductible? ☐ Yes ☐ No

17. If deductible, state amount.

18. If a claim has been filed with your carrier, what action has your insurer taken or proposed to take with reference to your claim? (It is necessary that you ascertain these facts).

19. Do you carry public liability and property damage insurance? ☐ Yes If yes, give name and address of insurance carrier (Number, Street, City, State, and Zip Code). ☐ No

INSTRUCTIONS

Claims presented under the Federal Tort Claims Act should be submitted directly to the "appropriate Federal agency" whose employee(s) was involved in the incident. If the incident involves more than one claimant, each claimant should submit a separate claim form.

Complete all items - Insert the word NONE where applicable.

A CLAIM SHALL BE DEEMED TO HAVE BEEN PRESENTED WHEN A FEDERAL AGENCY RECEIVES FROM A CLAIMANT, HIS DULY AUTHORIZED AGENT, OR LEGAL REPRESENTATIVE, AN EXECUTED STANDARD FORM 95 OR OTHER WRITTEN NOTIFICATION OF AN INCIDENT, ACCOMPANIED BY A CLAIM FOR MONEY

Failure to completely execute this form or to supply the requested material within two years from the date the claim accrued may render your claim invalid. A claim is deemed presented when it is received by the appropriate agency, not when it is mailed.

If instruction is needed in completing this form, the agency listed in item #1 on the reverse side may be contacted. Complete regulations pertaining to claims asserted under the Federal Tort Claims Act can be found in Title 28, Code of Federal Regulations, Part 14. Many agencies have published supplementing regulations. If more than one agency is involved, please state each agency.

The claim may be filled by a duly authorized agent or other legal representative, provided evidence satisfactory to the Government is submitted with the claim establishing express authority to act for the claimant. A claim presented by an agent or legal representative must be presented in the name of the claimant. If the claim is signed by the agent or legal representative, it must show the title or legal capacity of the person signing and be accompanied by evidence of his/her authority to present a claim on behalf of the claimant as agent, executor, administrator, parent, guardian or other representative.

If claimant intends to file for both personal injury and property damage, the amount for each must be shown in item number 12 of this form.

DAMAGES IN A SUM CERTAIN FOR INJURY TO OR LOSS OF PROPERTY, PERSONAL INJURY, OR DEATH ALLEGED TO HAVE OCCURRED BY REASON OF THE INCIDENT. THE CLAIM MUST BE PRESENTED TO THE APPROPRIATE FEDERAL AGENCY WITHIN TWO YEARS AFTER THE CLAIM ACCRUES.

The amount claimed should be substantiated by competent evidence as follows:

(a) In support of the claim for personal injury or death, the claimant should submit a written report by the attending physician, showing the nature and extent of the injury, the nature and extent of treatment, the degree of permanent disability, if any, the prognosis, and the period of hospitalization, or incapacitation, attaching itemized bills for medical, hospital, or burial expenses actually incurred.

(b) In support of claims for damage to property, which has been or can be economically repaired, the claimant should submit at least two itemized signed statements or estimates by reliable, disinterested concerns, or, if payment has been made, the itemized signed receipts evidencing payment.

(c) In support of claims for damage to property which is not economically repairable, or if the property is lost or destroyed, the claimant should submit statements as to the original cost of the property, the date of purchase, and the value of the property, both before and after the accident. Such statements should be by disinterested competent persons, preferably reputable dealers or officials familiar with the type of property damaged, or by two or more competitive bidders, and should be certified as being just and correct.

(d) **Failure to specify a sum certain will render your claim invalid and may result in forfeiture of your rights.**

PRIVACY ACT NOTICE

This Notice is provided in accordance with the Privacy Act, 5 U.S.C. 552a(e)(3), and concerns the information requested in the letter to which this Notice is attached.

A. **Authority:** The requested information is solicited pursuant to one or more of the following: 5 U.S.C. 301, 28 U.S.C. 501 et seq., 28 U.S.C. 2671 et seq., 28 C.F.R. Part 14.

B. **Principal Purpose:** The information requested is to be used in evaluating claims.

C. **Routine Use:** See the Notices of Systems of Records for the agency to whom you are submitting this form for this information.

D. **Effect of Failure to Respond:** Disclosure is voluntary. However, failure to supply the requested information or to execute the form may render your claim "invalid."

PAPERWORK REDUCTION ACT NOTICE

This notice is solely for the purpose of the Paperwork Reduction Act, 44 U.S.C. 3501. Public reporting burden for this collection of information is estimated to average 6 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Director, Tort Branch, Attention: Paperwork Reduction Staff, Civil Division, U.S. Department of Justice, Washington, DC 20530 or to the Office of Management and Budget. Do not mail completed form(s) to these addresses.

Subject: FORMAL COMPLAINT AND REQUEST FOR INVESTIGATION AGAINST HOLTSVILLE NY IRS OIC EXAMINER "K.MCNAMEARA"

From: "Rahul Manchanda, Esq." <rdm@manchanda-law.com>

Date: 7/27/2020, 9:40 PM

To: Complaints@tigta.treas.gov, 18442576922@EFAXSEND.COM, Albaumcpa <marc@albaumcpa.com>, Risko Andrea TIGTA <Andrea.Risko@tigta.treas.gov>, opr.complaints@usdoj.gov, civil.rights@usdoj.gov, special.litigation@usdoj.gov, oig@usdoj.gov, askdoj@usdoj.gov, 12026169881@efaxsend.com

CC: rdm@manchanda-law.com

*Hon Secretary of the U.S. Treasury Steve Mnuchin
Department of the Treasury/Internal Revenue Service
1500 Pennsylvania Avenue, NW
Washington, D.C. 20220*

*Treasury Inspector General for Tax Administration
Hotline
P.O. Box 589
Ben Franklin Station
Washington, DC 20044-0589*

RE: FORMAL COMPLAINT AND REQUEST FOR INVESTIGATION AGAINST HOLTSVILLE NY IRS OIC EXAMINER "K.MCNAMEARA"

This is a formal complaint and request for investigation against Holtsville NY IRS Offer in Compromise Examiner "K. McNamara" whose coordinates are apparently Employee No 0182648300, Tel No (631) 977-6560, Internal Revenue Service, Centralized OIC, PO Box 9011, Stop 682, Holtsville NY 11742, as per the attached.

This awful woman called me a few weeks ago, and she never called me back, even though I called her back countless times to find out what she wanted.

Furthermore, my CPA Marc Albaum even called her, spoke to her once, faxed her a Power of Attorney that she demanded as she requested for my OIC, and again, this woman refused to call even him back, even once.

Weeks went by, and we all called her many more times.

This idiot woman then apparently sent a letter, to the wrong address, demanding that I pay certain "estimated taxes" by TOMORROW, even when we got the letter TODAY, because she sent it to the WRONG ADDRESS.

The level of stupidity, idiocy, misconduct, sloth, unethical behavior, waste, and fraud emanating from this woman, "K McNamara," is not only off the charts, but is part and parcel of the gross

misconduct that I have bitterly complained about for the past 10 years and in the below complaints to TIGTA and other IRS and DOJ departments with an attached Federal Torts Claims Act ("FTCA") Form, which I have sued for, and for which I spoke with a Special Agent Andrea Risko, another incompetent, also referred to in the attached and the below.

To that end, we demand:

- (1) at minimum an **extension** on the arbitrary and capricious tomorrow 07/28/2020 deadline for her stupid demands as per the attached letter since I have already completely paid my 2018 taxes upon information and belief;
- (2) we have filed an extension for 2019 taxes like **everyone else on the planet** due to CoronaVirus and Race Riots;
- (3) Have her actually **CALL US BACK** (either me, or my CPA Marc Albaum) so that we can actually deal with her arbitrary, capricious and vexatious nonsensical requests, as per her letter.

Thank you.

cc: CPA Marc Albaum, K. McNamara (via fax), Special Agent Andrea Risko, U.S. Department of Justice

Kind regards,

Rahul D. Manchanda, Esq.
Manchanda Law Office PLLC
30 Wall Street, 8th Floor
Suite 8207
New York, NY 10005
Tel: (212) 968-8600
Mob: (646) 645-0993
Fax: (212) 968-8601
Toll Free 24 Hour Hotline: (855) 207-7660
e-mail: rdm@manchanda-law.com
web: <http://manchanda-law.com/attorney-profiles/>

Ranked amongst Top Attorneys in the United States by Newsweek Magazine in 2012 and 2013.

Martindale Hubbell Client Champion Silver 2017 Award Winner.

Better Business Bureau Accredited Business A+ Rating.

Association of American Trial Lawyers Top 100 In New York State.

U.S. News and World Report Listed Lawyer.

Licensed New York State Real Estate Broker.

CLIENT TESTIMONIALS: <http://manchanda-law.com/testimonials/>

This electronic transmission is both personal and confidential, and contains privileged :

Make An Online Payment At <https://app.clientpay.com/home/payment/#/paymentPage/c6d53c0d-l>

On 6/4/2020 12:26 PM, Rahul Manchanda, Esq. wrote:

*Hon Secretary of the U.S. Treasury Steve Mnuchin
Department of the Treasury/Internal Revenue Service
1500 Pennsylvania Avenue, NW
Washington, D.C. 20220*

*Treasury Inspector General for Tax Administration
Hotline
P.O. Box 589
Ben Franklin Station
Washington, DC 20044-0589*

**RE: COMPLAINT ABOUT HOLTSVILLE OFFER IN COMPROMISE UNIT & IRS OFFICES IN KANSAS
CITY MO AND PHILADELPHIA PA**

As per the attached, I am getting harassed and played tennis with, by and between the IRS Offer in Compromise Unit by "J. Patton - Employee No 018214" and "Ms. Fusci - Process Examiner Manager" of the IRS, Centralized OIC Unit, PO Box 9011, Stop 682, Holtsville NY 11742 who issued me an Offer in Compromise pending case index no 1001573550 since September 13, 2019, who are by and large ignoring and not communicating regarding my pending OIC, even when the IRS Tonya Williams-Wallace, Operations Manager, AM OPs 1 is violating this pending OIC by sending me various harassing collections letters as recently as March 5, 2020 from IRS Offices located at Stop 6525 (AM CIS), Kansas City MO 64999-0025 and/or 2970 Market Street, Philadelphia PA 19104, for my social security number [REDACTED]

When one calls these idiots (OIC Unit is 844-805-4980 and Kansas City MO IRS number is 800-829-0922) one is left holding all day, until someone picks up phone and then has no idea what to do, or say, about your case and matters.

Hence the complaint to your office to investigate and advise.

Please urgently advise (1) if my OIC is still pending or not, and (2) what my current owed aggregate tax bill is.

--

Kind regards,

Rahul D. Manchanda, Esq.
Manchanda Law Office PLLC
30 Wall Street, 8th Floor
Suite 8207
New York, NY 10005

Tel: (212) 968-8600
Mob: (646) 645-0993
Fax: (212) 968-8601
Toll Free 24 Hour Hotline: (855) 207-7660
e-mail: rdm@manchanda-law.com
web: <http://manchanda-law.com/attorney-profiles/>

Ranked amongst Top Attorneys in the United States by Newsweek Magazine in 2012 and 2013

Martindale Hubbell Client Champion Silver 2017 Award Winner.

Better Business Bureau Accredited Business A+ Rating.

Association of American Trial Lawyers Top 100 In New York State.

U.S. News and World Report Listed Lawyer.

Licensed New York State Real Estate Broker.

CLIENT TESTIMONIALS: <http://manchanda-law.com/testimonials/>

This electronic transmission is both personal and confidential, and contains privileged

Make A Payment Online At <https://secure.lawpay.com/pages/manchanda-law-office-pllc/oper>

Attachments:

HOLTSVILLE NY IRS OIC EXAMINER K MCNAMARA GROSS MISCONDUCT.pdf	917 KB
FTCA ACKNOWLEDGMENT.pdf	311 KB
CPA MARC ALBAUM POWER OF ATTORNEY 2008-2020.pdf	1.3 MB
NEW FTCA FORM 95 DATED JUNE 10 2020.pdf	10.9 MB

Department of the Treasury

Date of this Letter: 07/18/2020

Internal Revenue Service
Centralized OIC
PO Box 9011 Stop 682
Holtsville, NY 11742

Person to Contact:
Ms. K. McNamara
Employee #:0182648300
Phone#:(631)977-6560 EXT.
Fax#:(844)257-6922
08:00am-03:45pm Mon-Fri
Taxpayer ID#:-***-8453
Offer Number:1001573550

RAHUL D MANCHANDA
1 WEST END AVENUE APT 14B
NEW YORK, NY 10023

Dear Mr. Manchanda,

We are reviewing your Offer in Compromise, but before we can complete our evaluation, we need the following information:

Per your 2018 return, there is a requirement for estimated tax payments for tax year 2019. The amount that should have been received is \$3,196. At this time there have been no estimated tax payments received. You must remit the full amount of \$3,196 or your offer will be returned.

As of this time there is no indication that estimated tax payments have been received for tax year 2019. Based on the last return filed you are required to remit \$799 quarterly. Payments were due 04/15/2020 and 06/15/220 for first and second quarter. The amount of \$1,598 is required for your account to be compliant for 2020 estimated tax payments. Additional payments of \$799 each are due 09/15/2020 and 01/15/2021.

Your account must be in compliance for your offer to be considered.

The information should be sent to the address shown above no later than 07/28/2020. Please fax or mail photocopies of the requested documents, not original documents. Include a copy of this letter with your reply.

If you do not send the requested information by 07/28/2020, your offer may be returned or rejected.

continued on next page

If you have any questions, please contact the person whose name and telephone number are shown in the upper right hand corner of this letter.

Sincerely,

K. McNamara

Ms. K. McNamara
Offer Examiner

Enclosure:Envelope

SB Letter 2844(AOIC) (4-2020)

Category	Item	Mean	SD	Alpha
Cognitive	Attention	1.50	0.50	0.85
	Memory	1.50	0.50	0.85
	Reasoning	1.50	0.50	0.85
	Problem Solving	1.50	0.50	0.85
	Decision Making	1.50	0.50	0.85
	Learning	1.50	0.50	0.85
	Communication	1.50	0.50	0.85
	Emotion Regulation	1.50	0.50	0.85
	Interpersonal Skills	1.50	0.50	0.85
	Self-Management	1.50	0.50	0.85
Emotional	Stress Management	1.50	0.50	0.85
	Anger Management	1.50	0.50	0.85
	Depression	1.50	0.50	0.85
	Anxiety	1.50	0.50	0.85
	Self-Esteem	1.50	0.50	0.85
	Resilience	1.50	0.50	0.85
	Empathy	1.50	0.50	0.85
	Compassion	1.50	0.50	0.85
	Gratitude	1.50	0.50	0.85
	Optimism	1.50	0.50	0.85
Behavioral	Goal Setting	1.50	0.50	0.85
	Time Management	1.50	0.50	0.85
	Organization	1.50	0.50	0.85
	Productivity	1.50	0.50	0.85
	Initiative	1.50	0.50	0.85
	Teamwork	1.50	0.50	0.85
	Leadership	1.50	0.50	0.85
	Networking	1.50	0.50	0.85
	Conflict Resolution	1.50	0.50	0.85
	Problem Solving	1.50	0.50	0.85



U.S. Department of Justice

Civil Division, Torts Branch
Federal Tort Claims Act Staff

GKJ:HLSwann:hls
157-0-32-3

Post Office Box 888
Benjamin Franklin Station
Washington, D.C. 20044

July 14, 2020

Mr. Rahul Dev Manchanda
Manchanda Law Office, PLLC
30 Wall Street, 8th Floor
Suite 8207
New York, NY 10005

Re: Administrative Tort Claim of Rahul Dev Manchanda

Dear Mr. Manchanda:

This is in response to your administrative tort claim dated June 10, 2020, which you submitted to the Department of Justice (Department). The Department received the claim on June 22, 2020.

Because your claim concerns an alleged tort involving the Internal Revenue Service (IRS), I am forwarding the claim to that agency. All further communication on this matter should be directed to the IRS at the address listed below.

Very truly yours,

HOPE L. SWANN
Paralegal Specialist
Civil Division, Torts Branch

cc: Ms. Mary Ellan Krcha
Claims Manager
Internal Revenue Service
IRS Office of Chief Counsel
General Legal Services
CC:GLS:CLP
1111 Constitution Avenue, N.W.
Room 6404
Washington, D.C. 20224

Power of Attorney and Declaration of Representative

Go to www.irs.gov/Form2848 for instructions and the latest information.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name

Telephone

Function

Date / /

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer Information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address
RAHUL D MANCHANDA

Taxpayer identification number(s)

30 Wall Street, Apt 8th fl
NEW YORK, NY 10005

Daytime telephone number
(646) 645-0993

Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address
MARC ALBAUM
413 Grand ST, Package RM
NEW YORK, NY 10002

CAF No. 0300-11380R

PTIN P01356183

Telephone No. 212-674-2840

Fax No. 807-397-2347

Check if to be sent copies of notices and communications ☐

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No.

PTIN

Telephone No.

Fax No.

Check if to be sent copies of notices and communications ☐

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No.

PTIN

Telephone No.

Fax No.

(Note: IRS sends notices and communications to only two representatives.)

Name and address

CAF No.

PTIN

Telephone No.

Fax No.

(Note: IRS sends notices and communications to only two representatives.)

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

- 3 Acts authorized (you are required to complete this line 3). With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).**

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
Income	1040	2008,'09,'10,'11,'12,'13,'14,'15
Income	1040	'16,'17,18,19,'20

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See Line 4. Specific Use Not Recorded on CAF in the instructions. ☐

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information): ☐ Access my IRS records via an Intermediate Service Provider;

☐ Authorize disclosure to third parties;

☐ Substitute or add representative(s);

☐ Sign a return;

☐ Other acts authorized:


- b Specific acts not authorized.** My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability. List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b):

- 5 Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here ☐

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

- 7 Signature of taxpayer.** If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative (or designated individual, if applicable), executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.

► **IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.**

X 
Signature

7/13/2020
Date

Title (if applicable)

RAHUL D MANCHANDA

Print name

Print name of taxpayer from line 1 if other than individual

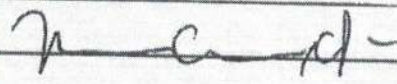
Part II Declaration of Representative

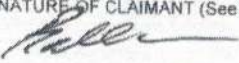
Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent by the IRS per the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the IRS is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). See *Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information*.
 - k Qualifying Student—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LITC or STCP. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

► **IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.**

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation— Insert above letter (a-r)	Licensing jurisdiction (State) or other licensing authority (if applicable).	Bar, license, certification, registration, or enrollment number (if applicable).	Signature	Date
b	050554	New York		7/13/2020

CLAIM FOR DAMAGE, INJURY, OR DEATH		INSTRUCTIONS: Please read carefully the instructions on the reverse side and supply information requested on both sides of this form. Use additional sheet(s) if necessary. See reverse side for additional instructions.		FORM APPROVED OMB NO. 1105-0008	
1. Submit to Appropriate Federal Agency: US TREASURY/IRS 1500 Pennsylvania Avenue, NW Washington, D.C. 20220			2. Name, address of claimant, and claimant's personal representative if any. (See instructions on reverse). Number, Street, City, State and Zip code. RAHUL MANCHANDA, ESQ 30 WALL STREET, 8TH FLOOR NEW YORK NY 10005		
3. TYPE OF EMPLOYMENT <input type="checkbox"/> MILITARY <input checked="" type="checkbox"/> CIVILIAN	4. DATE OF BIRTH 11/02/1972	5. MARITAL STATUS MARRIED	6. DATE AND DAY OF ACCIDENT 09/13/2019	7. TIME (A.M. OR P.M.)	
8. BASIS OF CLAIM (State in detail the known facts and circumstances attending the damage, injury, or death, identifying persons and property involved, the place of occurrence and the cause thereof. Use additional pages if necessary). SEE ATTACHED RECENT COMPLAINT SENT TO TIGTA, AS WELL AS DIALOGUE WITH SPECIAL AGENT ANDREA RISKI OUT OF THE HOLTSVILLE NY OFFICE WHO WE ARE ALSO INCLUDING IN THIS COMPLAINT FOR DOING NOTHING TO ASSIST US.					
9. PROPERTY DAMAGE					
NAME AND ADDRESS OF OWNER, IF OTHER THAN CLAIMANT (Number, Street, City, State, and Zip Code).					
BRIEFLY DESCRIBE THE PROPERTY, NATURE AND EXTENT OF THE DAMAGE AND THE LOCATION OF WHERE THE PROPERTY MAY BE INSPECTED. (See instructions on reverse side).					
10. PERSONAL INJURY/WRONGFUL DEATH					
STATE THE NATURE AND EXTENT OF EACH INJURY OR CAUSE OF DEATH, WHICH FORMS THE BASIS OF THE CLAIM. IF OTHER THAN CLAIMANT, STATE THE NAME OF THE INJURED PERSON OR DECEDENT.					
ACTUAL AND PUNITIVE DAMAGES OVER 10 YEARS DUE TO HEART ATTACK, HYPERTENSION, FINANCIAL CALAMITY, STRESS BEYOND WILDEST IMAGINATION, PSYCHOLOGICAL DAMAGE, ORGAN DAMAGE, FAMILY PROBLEMS/ DIVORCE					
11. WITNESSES					
NAME		ADDRESS (Number, Street, City, State, and Zip Code)			
12. (See instructions on reverse).					
AMOUNT OF CLAIM (in dollars)					
12a. PROPERTY DAMAGE	12b. PERSONAL INJURY	12c. WRONGFUL DEATH	12d. TOTAL (Failure to specify may cause forfeiture of your rights).		
	100,000,000		100,000,000		
I CERTIFY THAT THE AMOUNT OF CLAIM COVERS ONLY DAMAGES AND INJURIES CAUSED BY THE INCIDENT ABOVE AND AGREE TO ACCEPT SAID AMOUNT IN FULL SATISFACTION AND FINAL SETTLEMENT OF THIS CLAIM.					
13a. SIGNATURE OF CLAIMANT (See instructions on reverse side). 			13b. PHONE NUMBER OF PERSON SIGNING FORM 2129688600		14. DATE OF SIGNATURE 06/10/2020
CIVIL PENALTY FOR PRESENTING FRAUDULENT CLAIM			CRIMINAL PENALTY FOR PRESENTING FRAUDULENT CLAIM OR MAKING FALSE STATEMENTS		
The claimant is liable to the United States Government for a civil penalty of not less than \$5,000 and not more than \$10,000, plus 3 times the amount of damages sustained by the Government. (See 31 U.S.C. 3729).			Fine, imprisonment, or both. (See 18 U.S.C. 287, 1001.)		

INSURANCE COVERAGE

In order that subrogation claims may be adjudicated, it is essential that the claimant provide the following information regarding the insurance coverage of the vehicle or property.

15. Do you carry accident insurance? ☐ Yes If yes, give name and address of insurance company (Number, Street, City, State, and Zip Code) and policy number. ☐ No

16. Have you filed a claim with your insurance carrier in this instance, and if so, is it full coverage or deductible? ☐ Yes ☐ No

17. If deductible, state amount.

18. If a claim has been filed with your carrier, what action has your insurer taken or proposed to take with reference to your claim? (It is necessary that you ascertain these facts).

19. Do you carry public liability and property damage insurance? ☐ Yes If yes, give name and address of insurance carrier (Number, Street, City, State, and Zip Code). ☐ No

INSTRUCTIONS

Claims presented under the Federal Tort Claims Act should be submitted directly to the "appropriate Federal agency" whose employee(s) was involved in the incident. If the incident involves more than one claimant, each claimant should submit a separate claim form.

Complete all items - Insert the word NONE where applicable.

A CLAIM SHALL BE DEEMED TO HAVE BEEN PRESENTED WHEN A FEDERAL AGENCY RECEIVES FROM A CLAIMANT, HIS DULY AUTHORIZED AGENT, OR LEGAL REPRESENTATIVE, AN EXECUTED STANDARD FORM 95 OR OTHER WRITTEN NOTIFICATION OF AN INCIDENT, ACCOMPANIED BY A CLAIM FOR MONEY

Failure to completely execute this form or to supply the requested material within two years from the date the claim accrued may render your claim invalid. A claim is deemed presented when it is received by the appropriate agency, not when it is mailed.

If instruction is needed in completing this form, the agency listed in item #1 on the reverse side may be contacted. Complete regulations pertaining to claims asserted under the Federal Tort Claims Act can be found in Title 28, Code of Federal Regulations, Part 14. Many agencies have published supplementing regulations. If more than one agency is involved, please state each agency.

The claim may be filed by a duly authorized agent or other legal representative, provided evidence satisfactory to the Government is submitted with the claim establishing express authority to act for the claimant. A claim presented by an agent or legal representative must be presented in the name of the claimant. If the claim is signed by the agent or legal representative, it must show the title or legal capacity of the person signing and be accompanied by evidence of his/her authority to present a claim on behalf of the claimant as agent, executor, administrator, parent, guardian or other representative.

If claimant intends to file for both personal injury and property damage, the amount for each must be shown in item number 12 of this form.

DAMAGES IN A **SUM CERTAIN** FOR INJURY TO OR LOSS OF PROPERTY, PERSONAL INJURY, OR DEATH ALLEGED TO HAVE OCCURRED BY REASON OF THE INCIDENT. THE CLAIM MUST BE PRESENTED TO THE APPROPRIATE FEDERAL AGENCY WITHIN **TWO YEARS** AFTER THE CLAIM ACCRUES.

The amount claimed should be substantiated by competent evidence as follows:

(a) In support of the claim for personal injury or death, the claimant should submit a written report by the attending physician, showing the nature and extent of the injury, the nature and extent of treatment, the degree of permanent disability, if any, the prognosis, and the period of hospitalization, or incapacitation, attaching itemized bills for medical, hospital, or burial expenses actually incurred.

(b) In support of claims for damage to property, which has been or can be economically repaired, the claimant should submit at least two itemized signed statements or estimates by reliable, disinterested concerns, or, if payment has been made, the itemized signed receipts evidencing payment.

(c) In support of claims for damage to property which is not economically repairable, or if the property is lost or destroyed, the claimant should submit statements as to the original cost of the property, the date of purchase, and the value of the property, both before and after the accident. Such statements should be by disinterested competent persons, preferably reputable dealers or officials familiar with the type of property damaged, or by two or more competitive bidders, and should be certified as being just and correct.

(d) **Failure to specify a sum certain will render your claim invalid and may result in forfeiture of your rights.**

PRIVACY ACT NOTICE

This Notice is provided in accordance with the Privacy Act, 5 U.S.C. 552a(e)(3), and concerns the information requested in the letter to which this Notice is attached.

A. **Authority:** The requested information is solicited pursuant to one or more of the following: 5 U.S.C. 301, 28 U.S.C. 501 et seq., 28 U.S.C. 2671 et seq., 28 C.F.R. Part 14.

- B. **Principal Purpose:** The information requested is to be used in evaluating claims.
- C. **Routine Use:** See the Notices of Systems of Records for the agency to whom you are submitting this form for this information.
- D. **Effect of Failure to Respond:** Disclosure is voluntary. However, failure to supply the requested information or to execute the form may render your claim "invalid."

PAPERWORK REDUCTION ACT NOTICE

This notice is solely for the purpose of the Paperwork Reduction Act, 44 U.S.C. 3501. Public reporting burden for this collection of information is estimated to average 6 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Director, Tort Branch, Attention: Paperwork Reduction Staff, Civil Division, U.S. Department of Justice, Washington, DC 20530 or to the Office of Management and Budget. Do not mail completed form(s) to these addresses.

Subject: COMPLAINT ABOUT HOLTSVILLE OFFER IN COMPROMISE UNIT & IRS OFFICES IN KANSAS CITY MO AND PHILADELPHIA PA
From: "Rahul Manchanda, Esq." <rdm@manchanda-law.com>
Date: 6/4/2020, 12:26 PM
To: Complaints@tigta.treas.gov
CC: rdm@manchanda-law.com

Hon Secretary of the U.S. Treasury Steve Mnuchin
Department of the Treasury/Internal Revenue Service
1500 Pennsylvania Avenue, NW
Washington, D.C. 20220

Treasury Inspector General for Tax Administration
Hotline
P.O. Box 589
Ben Franklin Station
Washington, DC 20044-0589

RE: COMPLAINT ABOUT HOLTSVILLE OFFER IN COMPROMISE UNIT & IRS OFFICES IN KANSAS CITY MO AND PHILADELPHIA PA

As per the attached, I am getting harassed and played tennis with, by and between the IRS Offer in Compromise Unit by "J. Patton - Employee No 018214" and "Ms. Fusci - Process Examiner Manager" of the IRS, Centralized OIC Unit, PO Box 9011, Stop 682, Holtsville NY 11742 who issued me an Offer in Compromise pending case index no 1001573550 since September 13, 2019, who are by and large ignoring and not communicating regarding my pending OIC, even when the IRS Tonya Williams-Wallace, Operations Manager, AM OPs 1 is violating this pending OIC by sending me various harassing collections letters as recently as March 5, 2020 from IRS Offices located at Stop 6525 (AM CIS), Kansas City MO 64999-0025 and/or 2970 Market Street, Philadelphia PA 19104, for my social security number [REDACTED].

When one calls these idiots (OIC Unit is 844-805-4980 and Kansas City MO IRS number is 800-829-0922) one is left holding all day, until someone picks up phone and then has no idea what to do, or say, about your case and matters.

Hence the complaint to your office to investigate and advise.

Please urgently advise (1) if my OIC is still pending or not, and (2) what my current owed aggregate tax bill is.

--
Kind regards,

Rahul D. Manchanda, Esq.
Manchanda Law Office PLLC
30 Wall Street, 8th Floor
Suite 8207
New York, NY 10005
Tel: (212) 968-8600

CONFIDENTIAL ABOUT HOLISTVILLE OFFER IN COMPROMISE UN...
Mob: (646) 645-0993
Fax: (212) 968-8601
Toll Free 24 Hour Hotline: (855) 207-7660
e-mail: rdm@manchanda-law.com
web: <http://manchanda-law.com/attorney-profiles/>

Ranked amongst Top Attorneys in the United States by Newsweek Magazine in 2012 and 2013.

Martindale Hubbell Client Champion Silver 2017 Award Winner.

Better Business Bureau Accredited Business A+ Rating.

Association of American Trial Lawyers Top 100 In New York State.

U.S. News and World Report Listed Lawyer.

Licensed New York State Real Estate Broker.

CLIENT TESTIMONIALS: <http://manchanda-law.com/testimonials/>

This electronic transmission is both personal and confidential, and contains privileged :

Make A Payment Online At <https://secure.lawpay.com/pages/manchanda-law-office-pllc/operation>

— Attachments: —

CONFUSING IRS CORRESPONDENCE DEMANDING 2019 TAXES DUE ALONG WITH
PENDING OIC LETTER.pdf

1.1 MB

From: *TIGTA OIT CRM PR Email CRM_PR_Email@tigta.treas.gov
Subject: TRN-2006-0183 | Complaint Filed
Date: Jun 8, 2020 at 2:13:01 PM
To: MANCHANDA, RAHUL rdm@manchanda-law.com

Dear RAHUL MANCHANDA,

Thank you for the information you provided to the Treasury Inspector General for Tax Administration (TIGTA). This office will review your complaint and evaluate it for appropriate action. TIGTA's responsibilities include the investigation of criminal impropriety within Federal tax administration and serious misconduct by Internal Revenue Service (IRS) employees.

Please note that TIGTA is bound by Federal confidentiality statutes that limit the dissemination of information regarding TIGTA's law enforcement activities, including actions taken as a result of complaints filed with TIGTA. **To ensure compliance with applicable disclosure laws and regulations, this office CANNOT respond to telephonic requests for status or other information about your complaint.**

If you wish to have a copy of the information you submitted, you must file a written request pursuant to the Freedom of Information Act (FOIA). Please refer to the FOIA instructions found on TIGTA's website at http://www.ustreas.gov/tigta/important/foia_mafr.shtml. FOIA requests must be signed and submitted by fax at (202) 622-3339, e-mail to FOIA.Reading.Room@tigta.treas.gov, or mail to the Treasury Inspector General for Tax Administration, Office of Chief Counsel - Disclosure Branch, 1401 H Street, N.W., Room 469, Washington, DC 20005.

*This is a system generated email, please do not reply directly to this email.

Department of the Treasury

Internal Revenue Service
Centralized OIC
PO Box 9011 Stop 682
Holtsville, NY 11742

Date of this Letter: SEP 13 2019

Person to Contact:
Mr. J. Patton
Employee #: 0182147377
Phone#: (344) 805-4980
08:00am-08:00pm Mon-Fri

Taxpayer ID#: ***-**-8453
Offer Number: 1001573550

RAHUL D MANCHANDA
1 WEST END AVENUE, APT 14B
NEW YORK, NY 10023

Dear Rahul D Manchanda,

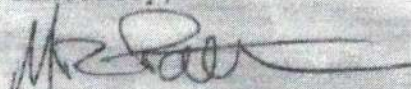
We received your Offer in Compromise. You will be contacted by 01/11/2020.

Please remember to continue to make your estimated tax payments for each quarter as they become due. If you do not continue to make your estimated tax payments, your offer may be returned without any further consideration.

While investigating your offer, we will determine whether a notice of federal tax lien should be filed in order to protect the government's interests. If we determine to file a notice of federal tax lien we will provide you with notification within five days of the filing. You will have the opportunity to request a hearing with Appeals at which you may propose alternative methods for protecting the government's interest.

If you have any questions, please contact the person whose name and telephone number are shown in the upper right hand corner of this letter.


Sincerely,



Ms. Fusci
Process Examiner Manager

Enclosure:
Publication 594
Publication 1
Copy of this letter

SB Letter Combination (3-2017)

002977.900121.520426.28794 2 AB 5.419 1027


 RAHUL DEV MANCHANDA
30 WALL ST FL 8
NEW YORK NY 10005-2205

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT,
EVEN IF YOU ALSO HAVE AN INQUIRY.


 The IRS address must appear in the window.

BODCD-SB

0930776727


Use for payments

Letter Number: LTR0086C
Letter Date : 2020-03-05
Tax Period : 200912

INTERNAL REVENUE SERVICE
Stop 6525 (AM CIS)
Kansas City MO 64999-0025




RAHUL DEV MANCHANDA
30 WALL ST FL 8
NEW YORK NY 10005-2205

 MANC 30 0 200912 670 000000000000

Mar. 05, 2020

0930776727

LTR 86C 0

200912 30

R

00001536

RAHUL DEV MANCHANDA
30 WALL ST FL B
NEW YORK NY 10005-2205

account, call us at the toll-free number in this letter, and we will send you a detailed computation.

**** Filing and/or Paying Late -- IRC Section 6651 ****

We assess a 5% monthly penalty for filing your return late and a 1/2% monthly penalty for not paying the tax you owe by the due date. When both penalties apply for the same month, the amount of the penalty for filing late for that month is reduced by the amount of the penalty for paying late for that month.

The failure-to-file or failure-to-pay penalty may not apply where you've shown that the failure is due to reasonable cause and not willful neglect.

We base the monthly penalty for filing late on the tax required to be shown on the return that you didn't pay by the original return due date, without regard to extensions.

We base the monthly penalty for paying late on the net unpaid tax at the beginning of each penalty month following the payment due date for that tax.

We charge the penalties for each month or part of a month the return or payment is late; however, neither penalty can be more than 25% in total.

Income tax returns are subject to a minimum late filing penalty when filed more than 60 days after the return due date, including extensions. The minimum penalty is the LESSER of two amounts - 100% of the tax required to be shown on the return that you didn't pay on time, or a specific dollar amount that is adjusted annually for inflation. The specific dollar amounts are:

- \$330 for returns due on or after 1/1/2020
- \$210 for returns due between 1/1/2018 and 12/31/2019
- \$205 for returns due between 1/1/2016 and 12/31/2017
- \$135 for returns due between 1/1/2009 and 12/31/2015
- \$100 for returns due before 1/1/2009

The penalty for paying late applies even if you filed the return on time. The due date for payment of the tax shown on the return generally is the return due date, without regard to extensions. You must pay increases in tax within 21 days of the date of our notice demanding payment (10 business days if the amount in the notice is \$100,000 or more).

Mar. 05, 2020

0930776727 LTR 86C 0

200912 30

R

00001536

RAHUL DEV MANCHANDA
30 WALL ST FL 8
NEW YORK NY 10005-2205

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- \$210 for returns due between 1/1/2018 and 12/31/2019
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Mar. 05, 2020

0930776727

LTR 86C 0

200912 30

R

00001537

RAHUL DEV MANCHANDA
30 WALL ST FL 8
NEW YORK NY 10005-2205

If we issue a Notice of Intent to Levy and you don't pay the balance due within 10 days of the date of the notice, the penalty for paying late increases to 1% per month.

For individuals who filed on time, the penalty decreases to 1/4% per month while an approved installment agreement with the IRS is in effect for payment of that tax.

**** Interest -- IRC Section 6601 ****

We are required by law to charge interest when you do not pay your liability on time. Generally, we calculate interest from the due date of your return (regardless of extensions) until you pay the amount you owe in full, including accrued interest and any penalty charges. Interest on some penalties accrues from the date we notify you of the penalty until it is paid in full. Interest on other penalties, such as failure to file a tax return, starts from the due date or extended due date of the return. Interest rates are variable and may change quarterly.

If you need forms, schedules, or publications, you can obtain them by visiting the IRS website at www.irs.gov or by calling toll-free at 800-TAX-FORM (800-829-3676).

If you have questions, call us at 800-829-0922.

If you prefer, you can write to us at the address at the top of the first page of this letter.

When you write, include a copy of this letter, and provide your telephone number and the hours we can reach you in the spaces below.

Telephone number () _____ Hours _____

Keep a copy of this letter for your records.

Thank you for your cooperation.

Mar. 05, 2020

LTR 86C

0950776727

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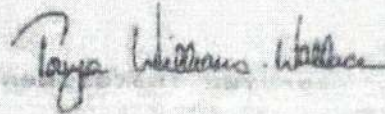
200912 30

R

00001538

RAHUL DEV HANCHANDA
30 WALL ST FL 8
NEW YORK NY 10005-2205

Sincerely yours,



Tonya Williams-Wallace
Operations Manager, AH OPs 1

Enclosures:
Envelope

Mar 05, 2020

0930776727

LTR 86C 0

200912 30

R

00001539

RAHUL DEV MANCHANDA
30 WALL ST FL 8
NEW YORK NY 10005-2205

To: Internal Revenue Service
2970 Market Street
Philadelphia, PA 19104

002971

Department of the Treasury

Internal Revenue Service
Centralized OIC
PO Box 9011 Stop 682
Holtsville, NY 11742

Date of this Letter: SEP 13 2019

Person to Contact:
Mr. J. Patton
Employee #: 0182147377
Phone#: (844) 805-4980
08:00am-08:00pm Mon-Fri

Taxpayer ID#: ***-**-8453
Offer Number: 1001573550

RAHUL D MANCHANDA
1 WEST END AVENUE, APT 14B
NEW YORK, NY 10023

Dear Rahul D Manchanda,

We received your Offer in Compromise. You will be contacted by 01/11/2020.

Please remember to continue to make your estimated tax payments for each quarter as they become due. If you do not continue to make your estimated tax payments, your offer may be returned without any further consideration.

While investigating your offer, we will determine whether a notice of federal tax lien should be filed in order to protect the government's interests. If we determine to file a notice of federal tax lien we will provide you with notification within five days of the filing. You will have the opportunity to request a hearing with Appeals at which you may propose alternative methods for protecting the government's interest.

If you have any questions, please contact the person whose name and telephone number are shown in the upper right hand corner of this letter.

Sincerely,



Ms. Fusci
Process Examiner Manager



Enclosure:
Publication 594
Publication 1
Copy of this letter

SB Letter Combination (3-2017)

Andrea Risko
Special Agent
Treasury Inspector General for Tax Administration
1040 Waverly Avenue, Stop 901
Holtsville, New York 11742

Hello Special Agent Andrea Risko:

It was good to speak to you this past week regarding my recent TIGTA complaints against the IRS and OIC Unit located in Holtsville NY, Philadelphia PA and Kansas City MO.

I am also attaching copies of the NY Supreme Court lawsuit that I filed last year which as we discussed resulted in Offer in Compromise settlements finally approved for both NYC and NYS.

However the issue of my IRS tax liability from approximately 2007 to present is still unresolved and was due to lack of jurisdiction by the NY Supreme Court.

Please let's avoid a new lawsuit in federal court (or a new FTCA Form 95) by

(1) confirming if my current September 13, 2020 Offer in Compromise is still pending and

(2) what dollar number the IRS can live with to settle my outstanding tax debt.

We will provide you seven (7) days before we take additional legal and equitable action, for a response thereto.

Also cc'ed is my CPA Marc Albaum, and my Of Counsel Robert Androsiglio, Family Attorney Dominic Sarna, and Bankruptcy Attorney Julio Portilla, who are all keenly and intimately aware of the problems that we have faced with regards to the IRS and its various OIC Unit(s).

Kind regards,

Rahul D. Manchanda, Esq.
Manchanda Law Office PLLC

30 Wall Street, 8th Floor
Suite 8207

New York, NY 10005

Tel: (212) 968-8600

Mob: (646) 645-0993

Fax: (212) 968-8601

Toll Free 24 Hour Hotline: (855) 207-7660

e-mail: rdm@manchanda-law.com

web: <http://manchanda-law.com/attorney-profiles/>

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CLIENT TESTIMONIALS: <http://manchanda-law.com/testimonials/>

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Make A Payment Online At <https://secure.lawpay.com/pages/manchanda-law-office-pllc/operating>

On 6/5/2020 3:40 PM, Risko Andrea TIGTA wrote:

Good afternoon,

As requested, I will call you back at 646-645-0993 at 4:00 pm today regarding the information provided by you to our office. Thank you.

Regards,
Andrea

Andrea Risko
Special Agent
Treasury Inspector General for Tax Administration
1040 Waverly Avenue, Stop 901
Holtsville, New York 11742



FTCA FOR...CLAIM.pdf

1.2 MB



TAX LAWS...ERVICE.pdf

2.5 MB



SUMMONS...HIBITS.pdf

6.6 MB

Subject: Re: TIGTA Complaint

From: "Rahul Manchanda, Esq." <rdm@manchanda-law.com>

Date: 7/30/2020, 4:16 PM

To: Phelps Sean W TIGTA <Sean.Phelps@tigta.treas.gov>

CC: rdm@manchanda-law.com, Albaumcpa <marc@albaumcpa.com>

Hello:

Please ensure that our complaint also includes the retaliation by Ms K McNamara of the Holtsville NY IRS OIC Office in that she ridiculously compounded both the work required and information requested to complete our OIC, right after we filed our complaint that she received.

cc: CPA Marc Albaum

Kind regards,

Rahul D. Manchanda, Esq.
Manchanda Law Office PLLC
30 Wall Street, 8th Floor
Suite 8207
New York, NY 10005
Tel: (212) 968-8600
Mob: (646) 645-0993
Fax: (212) 968-8601
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Make An Online Payment At <https://app.clientpay.com/home/payment/#/paymentPage/c6d53c0d-l>

On 7/29/2020 5:11 PM, Phelps Sean W TIGTA wrote:

Mr. Manchanda,

Please find the reference number below regarding your TIGTA complaint, also my contact information. Please allow time for this complaint to be processed according to our policy. Additionally, as I mentioned during our

call the information you provided will be forward to IRS management for adjudication. If you would like to have a copy, once completed, you may file a Freedom of Information Act (FOIA) request. This includes any TIGTA complaint or information you require directly from the IRS.

Thanks again,
(TRN-2007-0493)

Sean W. Phelps
Special Agent
U.S. Department of Treasury (TIGTA)
1040 Waverly Avenue, STOP 901
Holtsville, NY 11742
Office: (631)687-3651
Cell: (917) 891-1252

Subject: Re: TRN-2007-0493 | Complaint Filed

From: "Rahul Manchanda, Esq." <rdm@manchanda-law.com>

Date: 7/30/2020, 4:17 PM

To: *TIGTA OIT CRM PR Email <CRM_PR_Email@tigta.treas.gov>

CC: rdm@manchanda-law.com, Sean.Phelps@tigta.treas.gov, Albaumcpa
<marc@albaumcpa.com>

Hello:

Please ensure that our complaint also includes the retaliation by Ms K McNamara of the Holtsville NY IRS OIC Office in that she ridiculously compounded both the work required and information requested to complete our OIC, right after we filed our complaint that she received.

cc: CPA Marc Albaum

Kind regards,

Rahul D. Manchanda, Esq.
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Ranked amongst Top Attorneys in the United States by Newsweek Magazine in 2012 and 2013.

Martindale Hubbell Client Champion Silver 2017 Award Winner.

Better Business Bureau Accredited Business A+ Rating.

Association of American Trial Lawyers Top 100 In New York State.

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On 7/29/2020 5:03 PM, *TIGTA OIT CRM PR Email wrote:

Dear RAHUL MANCHANDA,

Thank you for the information you provided to the Treasury Inspector General for Tax Administration (TIGTA). This office will review your complaint and evaluate it for appropriate action. TIGTA's responsibilities include the investigation of criminal impropriety within Federal tax administration and serious misconduct by Internal Revenue Service (IRS) employees.

Please note that TIGTA is bound by Federal confidentiality statutes that limit the dissemination of information regarding TIGTA's law enforcement activities, including actions taken as a result of complaints filed with TIGTA. TO ENSURE COMPLIANCE WITH APPLICABLE DISCLOSURE LAWS AND REGULATIONS, THIS OFFICE CANNOT RESPOND TO TELEPHONIC REQUESTS FOR STATUS OR OTHER INFORMATION ABOUT YOUR COMPLAINT.

If you wish to have a copy of the information you submitted, you must file a written request pursuant to the Freedom of Information Act (FOIA). Please refer to the FOIA instructions found on TIGTA's website at https://www.treasury.gov/tigta/important_foia_mafr.shtml. FOIA requests must be signed and submitted by fax at (202) 622-3339, e-mail to FOIA.Reading.Room@tigta.treas.gov, or mail to the Treasury Inspector General for Tax Administration, Office of Chief Counsel - Disclosure Branch, 1401 H Street, N.W., Room 469, Washington, DC 20005.

*This is a system generated email, please do not reply directly to this email.